Questions for the President's Advisory Panel on Tax Reform.

First, let em say that i am not a member to the We the People Foundation that wants it's Petition addressed by this Panel. However, I did sign their petition and I did file my own Petition for Redress of Grievances against the IRS in 1996. I say this in advance because I don't expect this Panel to address the Petition because it is presently before the Federal District Court in Washington DC. This invokes the Separation of Powers Doctrine.

That being said, I would like the Panel to address several questions regarding the approach to writing new law such as this Panel is going to have to eventually propose.

1.) Can the Congress propose new law without taking into consideration its Constitutional Law consequences?

I doubt it. I have taken note of the fact that this Panel is currently considering either a Flat Tax on wages or some kind of a Consumption Tax or National Sales Tax, or a combination of both. Both a Consumption Tax and a National Sales Tax are classified as Excise Taxes which are permitted under the Articles of the Constitution. Excise Taxes are now collected under Title 27 by the Bureau of Alcohol, tobacco and Firearms just like Gasoline Tax and Luxury Taxes are collected now. However, the "Flat Tax" would come under Title 26, the IRS Code in that it is still a tax on one's labor which is specifically forbidden by our the taxation sections of the Articles of our Country's Constitution. It would no doubt bring on a very serious legal challenge in our courts. When the 16th Amendment was challenged, the Supreme Court ruled that the government could collect tax on one's labor, but only under the guidelines of VOLUNTARY COMPLIANCE! This raises the question:

- 2.) Is it possible to forcibly collect a "Flat Tax"? If it is not to be forcibly collected, how do you expect to collect ti at all?
- 3.) Wouldn't a forcibly collected "Flat Tax" end up in the courts much like the case that is presently under way with the Graduated Income Tax that we have now?
- 4. What happens if the Supreme Court would rule against the IRS?

I respectfully ask this Panel to take these questions under serious gong ideration when preparing its final proposals.

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

Robert J. Cramer P. O. Box 10371 Napa, CA 94581

lent o Grands